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PARI-MUTUEL RACING

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Section One:
Horse Racing in the U.S.

Section Two:
Horse Racing in Canada
Puerto Rico

Section Three:
Greyhound Racing in the U.S.

Section Four:
Jai Alai in the U.S.

Compiled from data provided the National Association of State Racing Commissioners by its membership and the Canadian Ministry of Agriculture.

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National Association of State Racing Commissioners, Box 4216, Lexington, Ky. 40504

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1981)

1981.....$680,199,584	1969.....461,498,886	1957.....216,747,621	1945.....65,265,405
1980.....712,727,523	1968.....426,856,448	1956.....207,456,272	1944.....55,971,233
1979.....680,919,798	1967.....394,381,913	1955.....186,989,588	1943.....38,194,727
1978.....673,063,831	1966.....388,452,125	1954.....178,015,828	1942.....22,005,278
1977.....700,239,986	1965.....369,892,036	1953.....167,426,465	1941.....21,128,173
1976.....714,629,120	1964.....350,095,928	1952.....142,489,696	1940.....16,145,182
1975.....675,466,247	1963.....316,570,791	1951.....117,250,564	1939.....10,369,807
1974.....567,132,384	1962.....287,930,030	1950.....98,366,167	1938.....9,576,335
1973.....533,500,015	1961.....264,853,077	1949.....95,327,053	1937.....8,434,792
1972.....505,904,550	1960.....258,039,385	1948.....95,803,364	1936.....8,611,538
1971.....508,338,417	1959.....243,388,655	1947.....97,926,984	1935.....8,386,255
1970.....486,403,097	1958.....222,049,651	1946.....94,035,859	1934.....6,024,193

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

State	RACING DAYS					NUMBER OF RACES				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	249	✓		✓	249	2,721	✓		✓	2,721
Arkansas	55	55				537	537			
California	1,072	450	249	240	133	10,337	4,050	2,527	2,234	1,526
Colorado	222	96		36	90	2,219	970		324	925
Delaware	316	63	253			3,081	581	2,500		
Florida	499	344	105	50		5,145	3,440	1,155	550	
Idaho	127	✓		✓	127	1,365	✓		✓	1,365
Illinois	1,201	506	695			11,504	4,554	6,950		
Kentucky	652	293	359			6,416	2,650	3,766		
Louisiana	656	✓		✓	656	6,710	✓		✓	6,710
Maine	342		342			3,709		3,709		
Maryland	564	310	254			5,426	2,819	2,607		
Massachusetts	441	255	186			4,596	2,550	2,046		
Michigan	688	196	451	41		6,433	1,825	4,608		
Montana	112	✓		✓	112	1,160	✓		✓	1,160
Nebraska	274	✓		✓	274	2,500	✓		✓	2,500
Nevada			N/A					N/A		
New Hampshire	60		60			652		652		
New Jersey	735	286	449			7,328	2,574	4,754		
New Mexico	301	✓		✓	301	3,247	✓		✓	3,247
New York	1,636	470	1,166			15,963	4,226	11,737		
Ohio	1,176	384	769	23		11,760	3,840	7,690	230	
Oregon	152	✓		✓	152	1,595	✓		✓	1,595
Pennsylvania	1,074	541	533			10,199	4,869	5,330		
South Dakota	49	✓		✓	49	513	✓		✓	513
Vermont	8		8			80		80		
Washington	293	293				2,927	2,927			
West Virginia	500	500				5,063	5,063			
Wyoming	10			10		98			98	
Totals	13,464	5,042	5,879	400	2,143	133,284	47,475	60,111	3,436	22,262

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

State	ATTENDANCE Total	Thoroughbred	Harness	Qtr. Horse	Mixed	DAILY AVERAGE ATTENDANCE Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	1,003,838	✓		✓	1,003,838	4,031	✓		✓	4,031
Arkansas	1,270,922	1,270,922				23,108	23,108			
California	12,779,090	8,597,743	1,395,894	1,659,469	1,125,984	11,921	19,106	5,606	6,914	8,466
Colorado	585,541	346,770		96,609	142,162	2,638 *	3,612		2,684	1,580
Delaware	1,164,807	358,508	806,299			3,686	5,691	3,187		
Florida	2,941,540	2,315,855	501,500	124,185		5,895	6,732	4,776	2,484	
Idaho	261,418	✓		✓	261,418	2,058	✓		✓	2,058
Illinois	7,948,629	3,982,788	3,965,841			6,618	7,871	5,706		
Kentucky	2,982,324	2,194,746	787,578			4,574	7,491	2,194		
Louisiana	3,372,697	✓		✓	3,372,697	5,141	✓		✓	5,141
Maine		NO RECORD				—		—		
Maryland	3,372,454	2,424,330	948,124			5,980	7,820	3,733		
Massachusetts	2,423,443	1,803,633	619,810			5,896	7,073	3,332		
Michigan	2,728,476	1,066,686	1,648,626	13,164		3,966	5,442	3,655	321	
Montana	500,000(E)	✓		✓	500,000(E)	4,464	✓		✓	4,464
Nebraska	1,681,991	✓		✓	1,681,991	6,139	✓		✓	6,139
Nevada		N/A						N/A		
New Hampshire	94,647		94,647			1,577		1,577		
New Jersey	6,749,617	2,947,122	3,802,495			9,183	10,305	8,469		
New Mexico		NO RECORD								
New York	11,255,751	6,312,644	4,943,107			6,880	13,431	4,239		
Ohio	3,717,717	1,750,240	1,930,301	37,176		3,161	4,558	2,510	1,616	
*Oregon	573,638	✓		✓	573,638	3,774	✓		✓	3,774
Pennsylvania	4,766,700	2,974,553	1,792,147			4,438	5,498	3,362		
South Dakota	71,531	✓		✓	71,531	1,460	✓		✓	1,460
Vermont		NO RECORD				—		—		
Washington	1,707,250	1,707,250				5,827	5,827			
West Virginia	1,480,058	1,480,058				2,960	2,960			
Wyoming	28,556			28,556		2,856			2,856	
Totals	75,462,635	41,533,848	23,236,369	1,959,159	8,733,259	5,605	8,238	3,952	4,898	4,075

*Figure for Portland Meadows & State Fair only; data not available for fair meets.

PARI-MUTUEL AND DAILY AVERAGE TURNOVER

State	PARI-MUTUEL TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	DAILY AVERAGE TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	95,051,179	〃		〃	95,051,179	381,732	〃		〃	381,732
Arkansas	154,362,587	154,362,587				2,806,592	2,806,592			
California	2,044,288,507	1,498,472,727	173,322,992	229,902,905	142,589,883	1,906,986	3,329,939	696,076	957,929	1,072,104
Colorado	54,094,178	36,478,235		9,295,698	8,320,246	243,667	379,982		258,214	92,447
Connecticut-OTB	175,976,354	113,169,927	62,690,231	Greyhound; ⟶	116,196	564,027	382,724	200,930	Greyhound; ⟶	4,149
Delaware	110,543,988	44,127,517	66,416,471			349,823	700,437	262,516		
Florida	431,811,510	372,301,796	49,338,557	10,171,157		865,354	1,082,273	469,891	203,423	
Idaho	11,052,755	〃		〃	11,052,755	87,030	〃		〃	87,030
Illinois	1,038,362,051	536,604,817	501,757,234			864,581	1,060,484	721,953		
Kentucky	295,574,709	236,986,464	58,588,245			453,335	808,828	163,198		
Louisiana	480,123,240	〃		〃	480,123,240	731,895	〃		〃	731,895
Maine	29,772,899		29,772,899			87,055		87,055		
Maryland	399,234,799	310,175,384	89,059,415			707,863	1,000,566	350,628		
Massachusetts	280,806,041	224,222,200	56,583,841			683,226	879,303	304,214		
Michigan	368,712,526	151,766,067	216,257,045	689,414		535,919	774,317	479,506	16,815	
Montana	10,328,950	〃		〃	10,328,950	92,223	〃		〃	92,223
Nebraska	183,048,875	〃		〃	183,048,875	668,062	〃		〃	668,062
Nevada		N/A						N/A		
New Hampshire	4,965,287		4,965,287			82,755		82,755		
New Jersey	968,575,095	408,228,220	560,346,875			1,317,789	1,427,371	1,247,989		
New Mexico	117,155,258	〃		〃	117,155,258	389,220	〃		〃	389,220
New York	1,584,271,813	943,803,900	640,467,113			968,381	2,008,093	549,286		
New York-OTB	1,505,363,713	1,110,801,799	394,561,914			875,211	1,997,845	338,971		
Ohio	405,530,456	221,361,724	181,186,944	2,981,788		344,839	576,463	235,614	129,643	
Oregon	53,710,059	〃		〃	53,710,059	353,356	〃		〃	353,356
Pennsylvania	524,587,321	337,690,707	186,896,614			488,443	624,197	350,650		
South Dakota	3,922,889	〃		〃	3,922,889	80,059	〃		〃	80,059
Vermont	514,136		514,136			64,267		64,267		
Washington	195,743,378	195,743,378				668,066	668,066			
West Virginia	148,144,037	148,144,037				296,288	296,288			
Wyoming	1,025,110			1,025,110		102,511			102,511	
Totals	11,676,652,881	7,044,441,488	3,272,725,813	254,066,072	1,105,419,510	867,249	1,387,152	556,680	635,165	515,828

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,393,904	✓		✓	3,393,904	+ 6%	✓		✓	+ 6%
Arkansas	10,739,390	10,739,390				+ 10%	+ 10%			
California	126,273,269	103,056,385	6,106,657	9,771,747	7,338,480	– 10%	– 2%	– 50%	– 22%	– 33%
Colorado	2,129,088	1,551,331		365,593	212,164	+ 11%	+ 18%		+ 1%	– 8%
*Connecticut-OTB	13,960,760	✓	✓		13,960,760	+ 10%	✓	✓		+ 10%
Delaware	1,692,308	709,099	983,209			+ 8%	+ 15%	+ 4%		
Florida	11,114,411	10,131,289	876,153	106,969		– 48%	– 43%	– 68%	– 26%	
Idaho	420,271	✓		✓	420,271	+ 58%	✓		✓	+ 58%
Illinois	73,017,894	38,734,390	34,283,504			+ 2%	+ 6%	– 2%		
Kentucky	15,644,999	12,572,272	3,072,727			+ 5%	+ 10%	– 10%		
Louisiana	22,543,485	✓		✓	22,543,485	+ 6%	✓		✓	+ 6%
Maine	1,315,951		1,315,951			+ 47%		+ 47%		
Maryland	19,570,978	14,475,492	5,095,486			+ 7%	+ 9%	– .39%		
Massachusetts	13,623,382	11,765,909	1,857,473			+ 13%	+ 13%	+ 11%		
Michigan	24,211,545	9,863,243	14,296,490	51,812		– 13%	– 31%	+ 6%	+ 13%	
Montana	162,754	✓		✓	162,754	+ 11%	✓		✓	+ 11%
Nebraska	9,417,445	✓		✓	9,417,445	+ 19%	✓		✓	+ 19%
Nevada		N/A						N/A		
New Hampshire	187,072		187,072			– 78%		– 78%		
New Jersey	15,991,304	8,348,444	7,642,860			– 6%	+ 1%	– 12%		
New Mexico	2,220,995	✓		✓	2,220,995	– 34%	✓		✓	– 34%
New York	95,970,115	55,475,236	40,494,879			– 12%	– 10%	– 15%		
New York-OTB	145,251,867	107,486,382	37,765,485			+ 1%	+ 3%	– 5%		
Ohio	20,804,721	12,546,685	8,181,600	76,436		– 4%	– 6%	– 2%	+ 300%	
Oregon	1,682,123	✓		✓	1,682,123	– 7%	✓		✓	– 7%
**Pennsylvania	28,738,475	18,305,034	10,433,441			– .36%	+ 1%	– 3%		
South Dakota	127,147	✓		✓	127,147	– 40%	✓		✓	– 40%
Vermont	19,640		19,640			+ 20%		+ 20%		
Washington	11,834,341	11,834,341				+ 48%	+ 48%			
West Virginia	8,125,618	8,125,618				– 12%	– 12%			
Wyoming	14,332			14,332		+ 26%			+ 26%	
Totals	680,199,584	435,720,540	172,612,627	10,386,889	61,479,528	– 5%	– 2%	– 10%	– 22%	– 1%

*Figure also includes revenue from OTB on greyhound.

**Figure for Harness does not include $3,494,995 to Philadelphia School District.

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	42,200	✓		✓	42,200
Arkansas	28,000	28,000				54,588	54,588			
California	—	—	—	—	—	598,495	327,455	80,600	115,410	75,030
Colorado	—	—		—	—	57,755	19,510		14,860	23,385
Delaware	17,250	15,000	2,250			39,647	—	39,647		
Florida	507,100	340,000	117,300	49,800		396,709	284,778	73,140	38,791	
Idaho	2,800	✓		✓	2,800	45,341	✓		✓	45,341
Illinois	181,740	76,331	105,409			160,400	92,320	68,080		
Kentucky	887,000	851,100	35,900			201,292	135,103	66,189		
Louisiana	55,000	✓		✓	55,000	124,502	✓		✓	124,502
Maine	930		930			15,130		15,130		
Maryland	270,375	264,000	6,375			137,187	96,531	40,656		
Massachusetts	96,739	60,639	36,100			66,186	44,323	21,863		
Michigan	3,600	2,000	1,400	200		118,585	33,300	75,760	9,525	
Montana	110	✓		✓	110	27,420	✓		✓	27,420
Nebraska	35,830	✓		✓	35,830	99,374	✓		✓	99,374
Nevada		N/A						N/A		
New Hampshire	14,318		14,318			12,681		12,681		
New Jersey	—	—	—			323,070	189,340	133,730		
New Mexico	85,070	✓		✓	85,070	62,370	✓		✓	62,370
New York	9,403,025	9,285,825	117,200			286,300	124,473	161,827		
Ohio	710	70	620	20		137,264	55,754	74,654	6,856	
Oregon	7,425	✓		✓	7,425	37,124	✓		✓	37,124
Pennsylvania	6,000	6,000	—			180,249	120,953	59,296		
South Dakota	637	✓		✓	637	11,725	✓		✓	11,725
Vermont	40		40			2,544		2,544		
Washington	28,130	28,130				29,230	29,230			
West Virginia	273,144	273,144				83,769	83,769			
Wyoming	500			500		3,032			3,032	
Totals	11,905,473	11,230,239	437,842	50,520	186,872	3,354,169	1,691,427	925,797	188,474	548,471

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,351,704	✓		✓	3,351,704	—				—
Arkansas	9,261,755	9,261,755				1,191,106	1,191,106			
California	112,666,904	91,253,030	5,515,807	8,943,188	6,954,879	7,149,997	7,149,997	—	—	—
Colorado	1,956,095	1,427,667		348,589	179,839	—	—		—	—
Delaware	1,436,993	630,000	806,993			32,852	—	32,852		
Florida	9,555,873	8,959,615	596,258	—		8,011	8,011	—	—	
Idaho	365,030	✓		✓	365,030	—				—
Illinois	60,512,068	32,428,644	28,083,424			9,393,398	4,733,407	4,659,991		
Kentucky	14,186,269	11,256,857	2,929,412			—	—	—		
Louisiana	21,548,654	✓		✓	21,548,654	—				—
Maine	1,294,591		1,294,591			—		—		
Maryland	17,166,164	12,641,232	4,524,932			245,575	—	245,575		
Massachusetts	13,214,286	11,510,452	1,703,834			—	—	—		
Michigan	22,290,907	9,083,354	13,173,082	34,471		1,225,445	529,588	690,870	4,987	
Montana	103,290	✓		✓	103,290	—				—
Nebraska	8,818,465	✓		✓	8,818,465	—				—
Nevada		N/A						N/A		
New Hampshire	101,836		101,836			20,307		20,307		
New Jersey	10,979,758	5,648,224	5,331,534			2,016,341	1,315,963	700,378		
New Mexico	1,964,429	✓		✓	1,964,429	—				—
New York	78,723,065	42,844,410	35,878,655			3,762,344	1,386,001	2,376,343		
Ohio	19,906,592	12,037,082	7,805,107	64,403		760,155	453,779	301,219	5,157	
Oregon	1,519,659	✓		✓	1,519,659	—				—
Pennsylvania	23,675,337	16,015,221	7,660,116			1,538,447	996,561	541,886		
South Dakota	113,735	✓		✓	113,735	—				—
Vermont	16,294		16,294			—		—		
Washington	11,654,170	11,654,170				—	—			
West Virginia	7,523,574	7,523,574				—	—			
Wyoming	10,251			10,251		—			—	
Totals	453,917,748	284,175,287	115,421,875	9,400,902	44,919,684	27,343,978	17,764,413	9,569,421	10,144	—

REVENUE TO GOVERNMENT (continued)

	ADMISSION TAXES ($)					MISCELLANEOUS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	—				—
Arkansas	57,310	57,310				146,631	146,631			
California	4,277,449	3,286,683	379,958	540,113	70,695	1,580,424	1,039,220	130,292	173,036	237,876
Colorado	75,053	68,124		714	6,215	40,185	36,030		1,430	2,725
Delaware	—	—	—			165,566	64,099	101,467		
Florida	612,893	513,910	81,905	17,078		33,825	24,975	7,550	1,300	
Idaho	—				—	7,100	✓		✓	7,100
Illinois	1,424,745	758,889	665,856			1,345,543	644,799	700,744		
Kentucky	361,633	329,212	32,421			8,805	—	8,805		
Louisiana	266,319	✓		✓	266,319	549,010	✓		✓	549,010
Maine	—		—			5,300		5,300		
Maryland	670,124	531,793	138,331			1,081,553	941,936	139,617		
Massachusetts	—	—	—			246,171	150,495	95,676		
Michigan	—	—	—	—		573,008	215,001	355,378	2,629	
Montana	—				—	31,934	✓		✓	31,934
Nebraska	403,825	✓		✓	403,825	59,951	✓		✓	59,951
Nevada		N/A						N/A		
New Hampshire	—		—			37,930		37,930		
New Jersey	1,015,086	483,069	532,017			1,657,049	711,848	945,201		
New Mexico	91,051	✓		✓	91,051	18,075	✓		✓	18,075
New York	2,189,010	850,307	1,338,703			1,806,371	984,220	822,151		
Ohio	—	—	—	—		—	—	—	—	
Oregon	—				—	117,915	✓		✓	117,915
Pennsylvania	788,276	676,707	111,569			2,550,166	489,592	2,060,574		
South Dakota	—				—	1,050	✓		✓	1,050
Vermont	—		—			762		762		
Washington	109,981	109,981				12,830	12,830			
West Virginia	—	—				245,131	245,131			
Wyoming	549			549		—			—	
Totals	12,343,304	7,665,985	3,280,760	558,454	838,105	12,122,285	5,706,807	5,211,447	178,395	1,025,636

STAKES AND PURSE DISTRIBUTION

State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
		TOTAL MONEY DISTRIBUTED ($)			
Arizona	6,325,192	✓		✓	6,325,192
Arkansas	7,288,900	7,288,900			
California	121,086,081	79,527,465	12,743,605	18,254,698	10,560,313
Colorado	5,387,606	3,035,098		843,463	1,509,045
Delaware	10,097,501	3,977,540	6,119,961		
Florida	35,195,833	29,844,517	3,951,941	1,399,375	
Idaho	1,581,835	✓		✓	1,581,835
Illinois	75,835,950	38,973,359	36,862,591		
Kentucky	23,116,179	18,440,770	4,675,409		
Louisiana	44,730,169	✓		✓	44,730,169
Maine	2,784,773		2,784,773		
Maryland	21,289,822	15,883,615	5,406,207		
Massachusetts		NO RECORD			
Michigan	23,507,987	9,770,850	13,702,666	34,471	
Montana					
Nebraska	10,949,050	✓		✓	10,949,050
Nevada		N/A			
New Hampshire	536,920		536,920		
New Jersey	62,536,247	27,509,091	35,027,156		
New Mexico	16,573,786	✓		✓	16,573,786
New York	128,866,512	68,629,756	60,236,756		
Ohio	31,075,265	14,796,851	15,832,032	446,382	
Oregon	3,662,524	✓		✓	3,662,524
Pennsylvania	40,558,504	26,041,448	14,517,056		
South Dakota	560,625	✓		✓	560,625
Vermont		NO RECORD			
Washington	11,914,614	11,914,614			
West Virginia	11,327,880	11,327,880			
Wyoming	211,275			211,275	
Totals	697,001,030	366,961,754	212,397,073	21,189,664	96,452,539

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. State receives 3% of first $100,000 and 5% all over $100,000 daily average; 1% to state from tracks who do not exceed $200,000. Breakage 10 cents, 50% to track, 25% Arizona Bred Purse Structure. FAIRS: County in which fair is located receives pari-mutuel tax revenue, instead of state. Net under pay to state at end of meet.

Arkansas
Total take-out 16%. Pari-mutuel tax to state 6%, $500 daily license fee, 10 cents on paid admissions. Breakage 10 cents, divided ⅓ to association, ⅔ to city where track is located with a portion going to the county.

California
Take-out 15% for thoroughbred and quarter horse, 16% for harness and fairs, additional 4.75% for exotic pools. THOROUGHBRED: Handle of $250 million or more — 5.7% to state, 4.93% to track, 4.03% to purses, .34% to breeder and stallion awards; handle less than $250 million — sliding scale beginning with 4.8% to state and balance shared 55% to tracks, 45% to purses, .34% to awards. QUARTER HORSE: Sliding scale from 2.5% to 3.8% to state, 55% to tracks, 45% to purses. HARNESS: Sliding scale of 1.5% to 3.04% to state, balance distributed 59.5% to tracks, 40.5% to purses. FAIRS: Handle of $650,000 and over, 4.65% to state, 5.45% to tracks, 5.9% to purses. Breakage at harness to Sire Stakes Program. Breakage to all other meetings handling $250 million distributed 50% to state, 27.5% to track, 22.5% to purses on first $24 million, 100% to purses from $24 million to $50 million, 100% to state over $50 million.

Colorado
Total take-out 18½%. State tax revenue is paid at a rate of 3⅓% of the gross mutuel handle. Breakage 10 cents, all to association.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Daily license fee $10,000. Additional tax to state on a graduated basis from 20% to 90% of the track's average daily income in excess of $145,000. Breakage 10 cents, all to association. Uncashed pari-mutuel tickets revert to state after one year. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Delaware Standardbred Development Fund receives ½ of 1% from tracks handling more than $300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Total take-out permitted: 17.8% on regular wagering (win/place/show); 19% on exotic wagering (wagers involving two or more animals in a single wager); an additional ½% on regular wagering and an additional 1% on exotic wagering may be taken out for capital improvement fund. Tax on handle: 3.3% of handle in excess of $300,000 each performance, except as follows: SECOND PERIOD/WINTER THOROUGHBRED: 3.3% of handle in excess of $175,000 per performance, and tracks with under $400,000 average daily handle in preceding season; 3.3% of handle in excess of $500,000 per performance. (An additional 1% of handle is collected on Quarter Horse solely for the Florida Quarter Horse Racing Promotional Trust Fund). Daily license fee of $100 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10 cents, 100% for Florida Thoroughbred Breeders Promotional Trust Fund, Florida Harness Horse Racing Promotional Trust Fund, Florida Quarter Horse Racing Promotional Trust Fund. Admissions 15% of entrance gate admission or 10 cents per person, whichever is greater. Purses: The minimum purse provision is the minimum about that a horse racing permitholder must contribute from commission for purses: Thoroughbred 7.5%; Harness 7.5% of handle; Quarter Horse 6% of handle.

Idaho
Total take-out 20%. Racing Commission receives 1¼%; ½% to Owners and Breeders Awards; ½% to small track purses. Public schools receives ¼% to 2¼% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

Illinois
Total take-out: Win, place, show wagering 17%; Daily Double, Quinella, Perfecta wagering 20.5%; Trifecta wagering 25%. State receives on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 to 7.75% over $3,000,000. Breakage 100% to state for regular meet; 50% to state for charity meets.

KENTUCKY
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Exacta, Quinella; Take-out to tracks under $900,000, 17½% on straight betting and 19% on Daily Double, Exacta, Quinella. ½ to 1% to Backside Improvement Fund. State receives 4¾%. From state share Ky. Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $600,000; $2,500 at tracks where sum exceeds $600,000. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Ky. Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 4%, Standardbred Development Fund 1%. Daily track license $100. Breakage 10 cents, all to association. Unclaimed tickets used for purses at county fair racing.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Louisiana
Total take-out 17%, 20% exotic pools. State receives: On total daily pool up to $201,000. 4% exceeding $60,000; $201,000 to $401,000, $5,640 plus 5% exceeding $201,000 up to $401,000; $401,000 and over; $15,640 plus 6% exceeding $401,000. When two or more conflicting race meetings occur within the state, state receives: On Total daily pool up to $201,000, 4% exceeding $100,000; $201,000 to $401,000, $4,040 plus 5% exceeding $201,000 up to $401,000; $401,000 and over, $14,040 plus 6% exceeding $401,000. Minimum daily license fee $1,000 thoroughbreds; $500 quarterhorse. Admission 10 cents. Breakage 10 cents, ½ to association, ½ to Louisiana Breeders Funds to supplement purses.

Maine
Total take-out on straight betting 16%; .87% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13% to association. Total take-out on exotic betting 25%; 5.37% to State Commission, 1.13% Agricultural Stipend, 1½% Sire Stake Fund, 2½% Purse Supplement, 14½% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: Total take-out 15% on straight bets, 19% on two-horse pools, 25% on more than two. State receives 4.09%, Maryland Bred Fund 1%, other funds, 75%. Breakage 10 cents, 50% to tracks, 45% to purses, 5% to Maryland Bred Fund. HARNESS: Take-out 17% on straight bets, 19% on two-horse bets, 25% on more than two. State receives 3.5% of the first $125,000, 6% in excess of $125,000. At tracks handling less than $125,000 daily, state receives 3%.

Massachusetts
THOROUGHBRED (MAJOR TRACKS ONLY): Total take-out 19%; 5% to state, 7% to association, 7% to horsemen. License fee $100 per day. THOROUGHBRED RACING AT FAIRS: Total take-out 19%. State receives 4% to $100,000; 9%, $100,000 to $300,000; 10% to $300,000 to $500,000 and over. License fee $50 per day. HARNESS (MAJOR TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. License fee major tracks $200 per day, fairs $50 per day. All breakage from Suffolk Downs and New England Harness Raceway goes into the Improvement Trust Fund. 11-18-81: THOROUGHBRED AT COMMERCIAL TRACKS: Total take-out 19%; 5% to state, 7% to association, 7% to horsemen; ¼ of 1% to breeding taken from state. THOROUGHBRED RACING AT FAIRS: Total take-out 19%; 7% to state if raced at a track owned and operated by fair. HARNESS (COMMERCIAL TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. ½ of 1% to Standardbred Breeders taken from state. ¼ of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of the levy limit determined by the Revenue Commission.

Michigan
Total take-out 17% on straight wagering, 20% on multiples except 25% on "special sweepstakes" (Selection to win in 4 or more races). Breakage 10 cents. ½ to state, ½ to association. THOROUGHBRED: State receives 6% on all wagers except "special sweepstakes" where state receives 10%. HARNESS, QUARTER HORSE AND APPALOOSA: State receives 6% on all wagers except at tracks in counties with a population less than 200,000 where state receives 5% and except "special sweepstakes" where state receives 10% at all tracks.

Montana
Total take-out 20% plus breakage. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are paid to the Board. (No tax paid to State of Montana.)

Nebraska
Total take-out 15%. No tax first million; thereafter, state receives 5%. Tax on admissions 30 cents which, along with monies received in license fees, is distributed among counties of state for county fair premiums. Breakage 10 cents, all to association.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

New Hampshire
THOROUGHBRED: Total take-out 18% — Win-Place-Show. State receives 2½%; association 15½%. Total take-out 25% Multiple Wagering. State receives 5%; association 20%. Horsemen's purse — 7¼% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and association. HARNESS: Total take-out 19% — Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives on first $100,000 of sales — 1% of Win-Place-Show and 2% of Multiple Wagering. Next $150,000 — 4% of Win-Place-Show and 8% of Multiple Wagering. $250,000 and over 5½% of Win-Place-Show and 8% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey
THOROUGHBRED: Total take-out 17% on straight betting, 19% on two-horse selections, 25% on three-horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutual handle. .30% to 1.30%, private tracks averaging more than $1,000,000 in total mutuel handle prior to June 1, .30% to 1.30% after May 31, 2.22% to 3.22%, at Sports Complex .5%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.73% to 13.21%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle prior to June 1 9.73% to 13.21%; after May 31 7.81% to 11.29%, at Sports Complex 12.11% to 16.61%; remainder to purses and breeders programs. Breakage 10 cents, at private tracks averaging less than $1,000,000 in total mutuel handle used to supplement average daily purses up to a maximum of $65,000, at private tracks averaging more than $1,000,000 in total mutuel handle used to supplement average daily purses up to a maximum of $85,000, remainder reverts to State, at Sports Complex reverts to tracks. HARNESS: Total take-out same as thoroughbred, State share of take-out at private tracks 1.30% to 5.50%, at Sports Complex .5%; track share of take-out at private tracks 7.20% to 9.40%, at Sports Complex 10.50% to 16.50%; remainder to purses and sire program; Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track.

New Mexico
Total take-out 18%. State receives 2½% over $250,000 to $350,000; 3½% over $350,000 to $400,000; 6% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to state and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ½%; tracks for Capital Improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular betting at the New York Racing Association Tracks (Aqueduct, Belmont and Saratoga) is 14% from 1/1/80 - 5/31/80. Total take-out from 6/1/80 on is 17% on regular betting. On exotic betting (3 or more horses) total take-out 25%. The State receives 2% on regular through 5/31/80. From 6/1/80 on, the State receives 5%. On exotic betting, the State receives 7½%. At Finger Lakes, total take-out was 17% on regular and 25% on exotic. The State receives 3.6% regular and 8.85% of exotic. The Breeder's Fund receives 0.40% of all pools at all Thoroughbred Tracks. Breakage 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association Tracks and 55% at Finger Lakes. State receives a minimum of $30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and $100 per day license fee from Finger Lakes. HARNESS: Total take-out on regular betting is 17%. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out is 19%; on exotic betting (3 or more horses) total take-out is 25%. At Roosevelt and Yonkers, State receives 6½% on regular betting, 7½% on multiple and 11½% on exotic if 10 races or more are held. For programs at which less than 10 races are held, State receives 7½% on regular, 8½% on multiple and 12½% on exotic. At all other Harness Tracks, State receives 3% regular, 3½% on multiple, and 8% on exotic through 11/30/80. From 12/1/80, the State receives 2% regular, 2½% on multiple, and 7% on exotic. Breeder's Fund receives ½% on all betting pools. At all harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and association each receiving 50%. State receives a license fee of $100 per day.

Ohio
Total take-out 18% on straight win, place, show wagers; 21½% on all other wages. THOROUGHBRED: State receives 6 1/8% thru July 12, 1982, 5 11/16% thru July 12, 1983 and 5¼% thereafter, of which ½% goes to Ohio Fairs Fund and 5/8% thru July 12, 1982, 11/16% thru July 12, 1983 and ¾% thereafter to Ohio Thoroughbred Race Fund; purses 5 15/16% thru July 12, 1982, 6 5/32% thru July 12, 1983 and 6 3/8% thereafter plus 40% of breakage. HARNESS: State's share on sliding scale from 2½% of first $50,000 to 5½% of all over $200,000 thru July 12, 1982, 2% of first $50,000 to 5% of all over $200,000 thru July 12, 1983 and thereafter 1½% of first $50,000 to 4½% of all over $200,000. Ohio Standardbred Development Fund receives 5/8%; purses, effective January 1, 1982 and thereafter, 50% of pari-mutuel revenues retained by permit holder after payment of state tax, plus 40% of breakage. QUARTER HORSE: State's share on a sliding scale from 0% of first $50,000, 2% of next $50,000, 4% of next $100,000, 6% of next $350,000 and 6½% of all over $550,000; 5/8% to Ohio Quarter Horse Development Fund. Breakage 10 cents, of which state receives 25% of all in excess of $2,000 in a calendar year. Taxes of associations that make capital improvements are reduced by ¾%. Of the additional 3½% take-out on all wagers other than win, place and show, state receives 2%, Ohio Fairs Fund ¼%, Thoroughbred or Standardbred or Quarter Horse Funds ¼%, permit holders ½%, related purses ½%.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Oregon
Total take-out 16%. State receives 4% from commercial race meets and 1.2% from non-profit race meets (includes fairs) 0.9% where the daily average pari-mutuel handle is over $150,000 during preceding year. Daily license for commercial race meets $100. Non-profit (includes fairs) meets $25. per race meet. State receives unclaimed winning tickets 90 days after meet ends and all underpays. Breakage 10 cents — Track retains 45% and 55% to be used for breeder's awards, stallion awards, horsemen education and promotion and development of horse breeding and racing. The following applies only to race meets where the average daily gross mutuel wagering during the preceding year exceeded $150,000; 1% of the gross mutuel wagering is apportioned among the owners of Oregon-bred horses as purse supplements in the same ratio that each owner's purses bears to the total purses won by Oregon-bred horses at the race meet. 5.4% of mutuel handle is paid for purses. 0.2% is earmarked for backside improvements. Effective 8-2-81: Total take-out is 16% except on any wager that requires the selection of three or more separate wagering interests. Total take-out is 22%: State receives 4% of wagering from commercial meets (6% on wagers with selection of three or more separate wagering interests); .9% from non-profit meets if average daily wagering exceeds $150,000 (2.9% on wagers with selection of three or more separate wagering interests); and 1.2% from all other non-profit meets (4.2% on wagers that require selection of three or more separate wagering interests). Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents (5¢) when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is ear-marked for back-side improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania (before amendment in December 1981)
THOROUGHBRED: Total take-out 17%-19%. Penn National and Keystone (average daily handle is greater than $300,000) take-out is 17% on straight wagering; 19% on exactas, quinellas, and doubles; 25% on trifectas. Commodore Downs and Pocono Downs (average daily handle is less than $300,000) take-out is 19% on all wagering; 25% on trifectas. State receives 4.75% track 11.75% - 13.75%, breeders fund 0.5%. Breakage 10 cents, 5 cents on minus pools, divided equally by state and track. Track license, $1,000 per association track retains balance. HARNESS: In first-class school district, take-out 17% on straight wagering, 19% on multiple, 25% on exotic. State receives 1% school district 4%, Sire StakesFund .05%, track retains balance. Distribution in other than first-class districts; take-out 17% on straight wagering, 19% on multiple and exotic. State receives 3%, Department of Commerce 1.99%, Sire Stakes Fund .05%, track retains balance. When handle is less than $300,000, take-out 19% on straight and multiple wagering, 25% on exotic. State received 3%, Department of Commerce 1.99%. Sire Stakes Fund .05%, track retains balance. Breakage 10 cents, shared equally by state and track. State money from breakage designated to Sire Stakes Funds. In a minus pool, track must distribute 5 cents on each dollar wagered.

South Dakota
Total take-out 18¼%. Of first $2 million, state 3%; breeders fund 1%; track 14¼%. $2 million and over, state 3%; breeders fund 1%; track 13%; county 1¼%. On daily handles under $100,000, state 2.25%; breeders fund .75%; track 15¼% of first $2 million. $2 million and over, state 2.25%, breeders fund .75%; track 14%; county 1¼%; 3% additional take-out on multiple wagering — all retained by the track. Breakage 10 cents, to association.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. THOROUGHBRED: State receives 5½% on weekdays, 6½% on Sundays. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
MAJOR TRACKS: Total take-out 16%. State receives 4% from daily handle less than $500,000. For handle in excess of $500,000, state receives 4½% of the first $500,000, plus 5% of handle above $500,000. Take-out on exotic races is 19%; the extra 3% is split 1% to state and 2% to association. MINOR TRACKS: Total take-out 15%, with 1% to state. Take-out on exotic races is an additional 1% to the state. Breakage 5 cents, all to association.

West Virginia
Total take-out 17.25% on straight bets, 25% on multiples. March thru October: State receives 5.75%, horsemen's purses 5.75%, association 5.65%, county .10%. On multiples state receives 5.75%, horsemen's purses 9.75%, association 9.40%, county .10%. November thru February: On straight bets state receives 5.25%, horsemen's purses 6.75%, association 5.15%, county .10%. On multiples state receives 5.25%, horsemen's purses 10.75%, association 8.90%, county .10%. State receives unclaimed winning ticket money to pay breeder's awards and supplement certain stake races. Breakage 10 cents, all to association. Daily license tax of $250, all to the state.

Wyoming
Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA AND PUERTO RICO FOR 1981

	RACING DAYS			NUMBER OF RACES		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
*Alberta	447	235	212	4,505	2,388	2,117
*British Columbia	344	153	191	3,468	1,558	1,910
*Manitoba	187	134	53	1,707	1,226	481
New Brunswick	179		179	1,772		1,772
Newfoundland	63		63	629		629
Nova Scotia	328		328	3,260		3,260
Ontario	1,865	244	1,621	18,222	2,157	16,065
Prince Edward Is.	181		181	1,808		1,808
Quebec	750		750	7,461		7,461
Saskatchewan	117	89	28	1,155	877	278
Canadian Totals	4,461	855	3,606	43,987	8,206	35,781
Puerto Rico	NO REPORT					

	ATTENDANCE			DAILY AVERAGE ATTENDANCE		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	1,447,590	800,410	647,180	3,238	3,406	3,053
British Columbia	1,554,662	1,085,858	468,804	4,519	7,097	2,454
Manitoba	647,859	564,152	83,707	3,464	4,210	1,579
New Brunswick	137,771		137,771	770		770
Newfoundland	25,997		25,997	413		413
Nova Scotia	214,911		214,911	655		655
Ontario	6,788,658	2,046,907	4,741,751	3,640	8,389	2,925
Prince Edward Is.	117,323		117,023	647		647
Quebec	2,887,512		2,887,512	3,850		3,850
Saskatchewan	179,959	162,464	17,495	1,538	1,825	625
Canadian Totals	14,001,942	4,659,791	9,342,151	3,139	5,450	2,591
Puerto Rico	NO REPORT					

*Quarter horse figures included in Thoroughbred

TURNOVER, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

	PARI-MUTUEL TURNOVER ($)			DAILY AVERAGE TURNOVER ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	221,242,787	118,812,733	102,430,054	494,950	505,586	483,161
British Columbia	205,717,306	143,015,747	62,701,559	598,015	934,743	328,280
Manitoba	57,324,599	53,439,373	3,885,226	306,549	398,801	73,306
New Brunswick	12,345,438		12,345,438	68,969		68,969
Newfoundland	1,413,188		1,413,188	22,432		22,432
Nova Scotia	19,732,965		19,732,965	60,161		60,161
Ontario	821,609,065	286,658,262	534,950,803	440,541	1,174,829	330,013
Prince Edward Is.	6,210,620		6,210,620	34,313		34,313
Quebec	347,239,763		347,239,763	462,986		462,986
Saskatchewan	17,164,412	15,397,140	1,767,272	146,704	173,002	63,117
Canadian Totals	1,710,000,143	617,323,255	1,092,676,888	383,322	722,016	303,016
Puerto Rico	NO REPORT					

	TOTAL REVENUE TO JURISDICTIONS ($)			TOTAL MONEY DISTRIBUTED ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	11,062,140	5,940,637	5,121,503	12,458,515	6,992,682	5,465,833
British Columbia	14,379,507	9,990,398	4,389,109	11,227,543	7,067,555	4,159,988
Manitoba	4,398,290	4,004,634	393,656	4,682,957	4,215,412	467,545
New Brunswick	1,357,998		1,357,998	1,467,797		1,467,797
Newfoundland	155,451		155,451	147,470		147,470
Nova Scotia	2,170,626		2,170,626	2,120,022		2,120,022
Ontario	59,284,676	20,707,163	38,577,513	54,235,940	18,370,571	35,865,369
Prince Edward Is.	844,336		844,336	835,233		835,233
Quebec	33,759,785		33,759,785	19,103,566		19,103,566
Saskatchewan	1,716,441	1,539,714	176,727	1,851,533	1,683,758	167,775
*Canadian Totals	129,129,250	42,182,546	86,946,704	108,130,576	38,329,978	69,800,598
Puerto Rico	NO REPORT					

* Pari-Mutuel Taxes Only; All Breakage to Associations

GREYHOUND RACING IN THE U.S. 1981

State	Racing Days	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Turnover ($)	Daily Average Turnover ($)
Arizona	621	8,861	1,255,589	2,022	128,328,190	206,648
Arkansas	116	1,702	1,092,327	9,417	121,278,532	1,045,505
Colorado	355	5,523	1,340,124	3,775	148,910,318	419,466
Connecticut	253	5,800	910,879	3,600	102,689,868	405,889
Florida	1,800	31,008	8,679,881	4,822	865,906,415	481,059
Massachusetts	685	8,220	2,357,559	3,442	247,150,708	360,804
Nevada	258	3,870	275,942	1,070	17,078,054	66,194
New Hampshire	638	10,900	1,126,813	1,766	91,962,225	144,141
Oregon	92	1,012	601,446	6,537	52,069,511	565,973
Rhode Island	287	5,166	1,175,323	4,095	118,359,588	412,403
South Dakota	283	3,379	423,938	1,498	33,761,688	119,299
Vermont	181	2,490	226,986	1,254	17,017,248	94,018
West Virginia	296	4,770	829,500	2,802	93,085,400	314,478
Greene County, Ala.	250	3,500	507,654	2,031	64,499,000	257,996
Mobile County, Ala.	264	4,404	620,130	2,349	71,224,420	269,789
Totals	6,379	100,605	21,424,091	3,359	2,173,321,165	340,699

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed ($)
Arizona	5,543,870	– 13%	—	9,409	5,534,461	—	—	—	3,630,161
Arkansas	7,984,666	+ 6%	34,800	9,813	7,282,712	488,009	53,593	115,739	2,560,450
Colorado	7,994,988	+ 20%	—	13,410	7,980,318	—	—	1,260	4,259,868
Connecticut	8,798,952	+ 7%	—	12,632	8,215,189	157,546	100,056	313,529	2,567,247
Florida	67,118,939	– 3%	2,464,800	273,110	60,899,536	2,499,579	977,939	3,975	25,954,753
Massachusetts	16,298,589	– 15%	149,495	11,070	15,460,030	484,646	—	193,348	NO RECORD
Nevada	683,122	—	—	—	683,122	—	—	N/A	N/A
New Hampshire	8,340,284	+ 3%	203,200	11,657	7,690,922	211,856	—	222,649	3,473,597
Oregon	3,462,895	+ 11%	7,575	4,621	3,296,081	—	—	154,618	1,424,655
Rhode Island	7,323,896	+ 2%	—	1,925	7,101,575	200,651	—	19,745	NO RECORD
South Dakota	2,602,777	+ 3%	7,896	8,314	2,515,250	69,997	—	1,320	959,291
Vermont	1,116,425	+ 27%	640	4,697	1,087,379	—	—	23,709	517,507
West Virginia	5,949,577	+ 17%	88,800	10,492	5,694,738	—	—	155,547	2,604,961
Greene County, Ala.	2,668,749	+ .09%	1,000	8,828	2,579,960	—	78,411	550	1,747,118
Mobile County, Ala.	5,933,561	+ 1%	200	5,906	5,697,954	131,347	60,412	37,742	1,923,128
Totals	151,821,290	– 1%	2,958,406	385,884	141,719,227	4,243,631	1,270,411	1,243,731	51,622,736

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 15%. In counties with population 180,000 or more state receives 6%, association 9%; in counties under 180,000 population state receives 4%; association 11%. If handle over $65,000, state 6%, association 9%. Breakage 10¢, all to association. Net underpay to state at end of meet

Arkansas Total take-out 16%, pari-mutuel tax to state 6%; $300 daily license. Breakage 10¢, 33⅓% to state, 66⅔% to city in which track located.

Colorado Total take-out 15%; 5% to state, 10% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 18%; 10% to association, 7½% to State, ½% to local municipalities. Breakage is distributed 50% to the association and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida Total take-out permitted: 17.6% on regular wagering (win/place/show); 18% on doubles (perfectas); 19% on triples (trifectas); additional 1% on triple wagering may be taken out for capital improvement fund. Tax on handle: 7.6% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater. Purses: An additional 1% on triple wagers may be taken out (or ½% on all exotic wagering if no triple wagering) to be applied first to bring purses up to 3% of handle; any excess in funds once 3% purse cap has been met may be applied to capital improvement fund.

Massachusetts Total take-out 18%. State receives percentages based on daily handle as follows: MAJOR tracks, to $150,000, 5% to state, 10% to association, 3% to dogmen, $150,000 and over, 10% to state, 5% to association, 3% to dogmen; if handle is over $150,000 but does not exceed $200,000, 5% to state, 10% to association, 3% to dogmen. FAIRS: To $100,000, 4% to state; $100,000 to $300,000, 9% to state; $300,000 to $500,000 and over, 11% to state. Breakage 10¢, divided equally between state and association. Daily license fees, major tracks $200, fairs $50. 11-18-81: Total take-out 19%; 4½% to 9½% to association; 3½% to dogmen. If daily handle to $200,000 state receives 6%; $200,000 and over, state receives 11%. ¼ of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of levy limit determined by the Revenue Commission.

Nevada Total take-out 18%; 3% to state, 1% to City of Henderson. Breakage 10¢, retained by association as well as unclaimed winning tickets. Underpayments revert to state.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Tax relief is given tracks with handle under $100,000 in form of credit at $175 for each race run on program, provided not less than $500 is paid to state.

Oregon

Total take-out 16%. State receives 6.5% from commercial meets and 2½% from fairs and non-profit meets. Daily license fee $100; Fairs and non-profit $25 for meet. State receives unclaimed winning mutuel tickets 90 days after meet ends and all underpay. Breakage 10¢, ⅓ to track, ⅓ for purses and ⅓ for the benefit of Oregon Greyhound industry. 0.1% earmarked for building and maintaining training track. 8-2-81: Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 22% total take-out. State receives 6.3% from commercial meets (10.3% on any wager requiring the selection of three or more separate wagering interests) and 2½% (7.5% on any wager requiring selection of three or more separate wagering interests) from fairs and non-profit meets. Daily license fee $100, fairs and non-profit meets $25 for entire meet. State receives unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10¢ except when the breaks compute to less than 10¢ for each dollar wagered, the race meet licensee shall pay five cents (5¢) for each dollar wagered. ⅓ of breaks to race meet licensee, ⅓ of breaks for purses and ⅓ of breaks for the benefit of greyhound industry. Also, .1% of all wagering is set aside for construction and operation of a training track.

Rhode Island

Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota

Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%; and county receives 1¼% of handle over $2 million. Tracks with daily averages under $25,000: the state receives 3%, track receives 12%-13¼%, and county receives 1¼% of total handle exceeding $2 million. 1% additional take-out on all multiple wagering: ½ of the 1% retained by track, ¼ of the 1% to Breeders' Fund and ¼ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont

Take-out 19%, 25% on exotics. Breakage to licensee. State receives 5% of handle on weekdays, 6% on Sunday. From exotic bets states receives additional 1% to 5% based on number of programs.

West Virginia

Total take-out is 16.25%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12% to 8%. State also receives $150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, Al.

Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Mobile County, Al.

Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1981)

1981	$151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO STATES (1959-1981)

1981	$832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

Jai-Alai
Tax Structure

Connecticut

Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida

Total take-out permitted 17.6% on regular wagering (win/place/show); 19% on exotic wagering (wagers involving two or more players/teams in a single wager); additional 1% on triple wagering may be taken out for capital improvement fund. Tax on handle: 7.1% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Breakage 10¢, 100% to State. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater.

Nevada

Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island

Total take-out 17½%; 12% to Fronton, 5% to State, .50% to local municipality. Breakage, 50% to Fronton, 50% to State.

JAI-ALAI

State	Number of Days	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Turnover ($)	Daily Average Turnover ($)
Connecticut	693	8,648	2,194,761	3,167	217,607,104	314,007
Florida	1,412	24,168	5,453,453	3,862	385,416,276	272,958
Rhode Island	105	1,694	304,411	2,899	21,087,254	200,831
Totals	2,210	34,510	7,952,625	3,598	624,110,634	282,403

REVENUE TO GOVERNMENT

State	Total Revenue	% Increase or Decrease	Occupation Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)
Connecticut	16,140,480	– 8%	8,194	—	14,688,481	171,440	924,784	347,581
Florida	26,996,314	+ 65%	53,686	1,874,760	23,742,488	616,431	708,949	—
Rhode Island	1,227,306	– 9%	2,075	—	1,159,799	18,939	—	46,493
Totals	44,364,100	+ 26%	63,955	1,874,760	39,590,768	806,810	1,633,733	394,074

Note: Data unavailale for jai-alai in Nevada.

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